

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Barr-Reeve Com Schools Inc (1315)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,675,842	\$2,682,352	\$2,715,884	\$2,543,756	-1%	-6%
Purchased Professional and Technical Pupil Services (313)	\$290,392	\$400,373	\$381,783	\$457,241	12%	20%
Group Health Insurance (222)	\$444,867	\$387,122	\$176,714	\$289,336	-10%	64%
Noncertified Salaries (120)	\$115,207	\$116,737	\$136,407	\$191,104	13%	40%
Social Security-Certified Employee Retirement (212)	\$201,647	\$198,802	\$199,292	\$186,730	-2%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$120,961	\$140,780	\$149,348	\$174,875	10%	17%
Textbooks (630)	\$111,055	\$101,647	\$48,293	\$113,921	1%	136%
Severance/Early Retirement Pay (213)	\$103,975	\$105,834	\$225,066	\$88,931	-4%	-60%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$66,957	\$72,310	\$37,404	\$63,125	-1%	69%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$31,008	\$29,731	\$14,199	\$45,605	10%	221%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$57,415	\$51,017	\$49,394	\$34,670	-12%	-30%
Licensed Employees Temporary Salaries (135)	\$53,062	\$41,693	\$56,530	\$33,466	-11%	-41%
Stipends (131)	\$0	\$125	\$2,250	\$31,055	N/A	> 500%
Public Employees Retirement Fund (214)	\$11,224	\$12,733	\$16,339	\$25,604	23%	57%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$17,559	\$18,653	N/A	6%
Operational Supplies (611)	\$19,001	\$22,573	\$36,949	\$18,200	-1%	-51%
Social Security-Noncertified Employee Retirement (211)	\$13,781	\$12,702	\$14,862	\$17,179	6%	16%
Connectivity (744)	\$7,381	\$7,881	\$10,051	\$13,544	16%	35%
Computer Hardware (741)	\$58,565	\$35,074	\$11,625	\$12,162	-32%	5%
Other Purchased Professional and Technical Services (319)	\$19,839	\$10,069	\$9,461	\$11,311	-13%	20%
Workers Compensation Insurance (225)	\$8,929	\$9,453	\$9,619	\$10,751	5%	12%
Group Life Insurance (221)	\$11,716	\$11,467	\$5,763	\$9,662	-5%	68%
Equipment (730)	\$5,246	\$2,874	\$3,126	\$7,617	10%	144%
Purchased Professional and Technical Staff Services (314)	\$6,459	\$6,523	\$6,195	\$7,335	3%	18%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$24,000	\$14,940	\$14,632	\$7,246	-26%	-50%
Group Accident Insurance (223)	\$9,276	\$9,416	\$4,754	\$6,749	-8%	42%
Travel (580)	\$4,178	\$5,344	\$1,545	\$5,696	8%	269%
Other Purchased Services (593)	\$4,411	\$1,121	\$3,280	\$5,626	6%	72%
Other Employee Benefits (241 to 290)	\$475	\$2,794	\$4,207	\$4,981	80%	18%
Library Books (640)	\$7,649	\$6,570	\$3,966	\$4,622	-12%	17%
Other General Supplies (615, 660 to 689)	\$10,700	\$10,866	\$1,960	\$3,319	-25%	69%
Other Communication Services (533 to 539)	\$1,360	\$2,014	\$1,233	\$1,791	7%	45%
Purchased Property Services; Rentals (440)	\$2,686	\$2,130	\$3,220	\$1,670	-11%	-48%
Periodicals (650)	\$1,192	\$990	\$1,046	\$337	-27%	-68%
Technology Related Professional Development (748)	\$700	\$3,893	\$3,898	\$102	-38%	-97%

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Dues and Fees (810)	\$999	\$1,400	\$1,411	\$40	-55%	-97%
Wireless Equipment (743)	\$0	\$1,038	\$684	\$28	N/A	-96%
Postage and Postage Machine Rental (532)	\$187	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$100	\$16,150	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$8,001	\$1,560	\$300	\$0	-100%	-100%
Unemployment compensation (230)	\$0	\$157	\$0	\$0	N/A	N/A
Other Technology Hardware (746)	\$450	\$1,549	\$2,240	\$0	-100%	-100%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$1,790	\$4,365	\$0	\$0	-100%	N/A
Tires and Repairs (612)	\$0	\$0	\$654	\$0	N/A	-100%
Student Academic Achievement Total	\$4,512,683	\$4,546,165	\$4,383,142	\$4,448,037	0%	1%
Student Instructional Support						
Certified Salaries (110)	\$252,173	\$295,194	\$320,117	\$357,825	9%	12%
Noncertified Salaries (120)	\$144,006	\$109,512	\$116,348	\$127,446	-3%	10%
Group Health Insurance (222)	\$93,887	\$96,647	\$68,799	\$96,614	1%	40%
Teacher Retirement Fund, After 7-1-95 (216)	\$19,570	\$23,975	\$25,923	\$33,478	14%	29%
Social Security-Certified Employee Retirement (212)	\$19,716	\$22,302	\$24,504	\$29,350	10%	20%
Operational Supplies (611)	\$19,497	\$25,947	\$20,515	\$16,902	-4%	-18%
Severance/Early Retirement Pay (213)	\$10,768	\$7,058	\$32,349	\$15,077	9%	-53%
Public Employees Retirement Fund (214)	\$13,307	\$11,281	\$12,638	\$14,702	3%	16%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,690	\$9,886	\$6,728	\$10,862	0%	61%
Social Security-Noncertified Employee Retirement (211)	\$11,050	\$8,051	\$8,594	\$9,410	-4%	9%
Other Communication Services (533 to 539)	\$0	\$405	\$679	\$4,334	N/A	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,992	\$2,006	\$2,338	\$2,220	3%	-5%
Workers Compensation Insurance (225)	\$1,624	\$1,492	\$1,688	\$1,971	5%	17%
Postage and Postage Machine Rental (532)	\$2,042	\$2,119	\$1,599	\$1,737	-4%	9%
Group Life Insurance (221)	\$1,907	\$1,660	\$984	\$1,592	-4%	62%
Group Accident Insurance (223)	\$1,326	\$1,309	\$812	\$1,248	-2%	54%
Dues and Fees (810)	\$90	\$685	\$794	\$844	75%	6%
Other Employee Benefits (241 to 290)	\$0	\$0	\$116	\$446	N/A	283%
Travel (580)	\$3,126	\$2,965	\$3,015	\$408	-40%	-86%
Connectivity (744)	\$0	\$0	\$1,596	\$0	N/A	-100%
Other Purchased Services (593)	\$0	\$500	\$500	\$0	N/A	-100%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$5,718	\$0	N/A	-100%
Technology Related Professional Development (748)	\$0	\$6,374	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$600	-\$180	\$0	\$0	-100%	N/A

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Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$15	\$0	N/A	-100%
Other Purchased Professional and Technical Services (319)	\$23,493	\$3,118	\$3,268	\$0	-100%	-100%
Student Instructional Support Total	\$630,864	\$632,306	\$659,634	\$726,467	4%	10%
Overhead and Operational						
Group Health Insurance (222)	\$191,874	\$220,279	\$928,836	\$975,987	50%	5%
Noncertified Salaries (120)	\$368,548	\$386,259	\$383,582	\$397,063	2%	4%
Purchased Services; Student Transportation Services (510)	\$220,081	\$225,174	\$224,722	\$224,687	1%	0%
Food Purchases (614)	\$149,238	\$160,271	\$165,388	\$166,293	3%	1%
Heating and Cooling for Buildings - Electricity (621)	\$122,243	\$126,795	\$146,772	\$149,121	5%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$99,294	\$81,712	\$87,699	\$126,929	6%	45%
Certified Salaries (110)	\$129,025	\$96,096	\$102,900	\$107,100	-5%	4%
Other Purchased Professional and Technical Services (319)	\$51,197	\$51,262	\$61,359	\$61,511	5%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$47,330	\$47,720	\$51,014	\$54,938	4%	8%
Public Employees Retirement Fund (214)	\$30,006	\$35,357	\$42,176	\$49,762	13%	18%
Social Security-Noncertified Employee Retirement (211)	\$28,549	\$30,177	\$29,561	\$30,642	2%	4%
Heating and Cooling for Buildings - Gas (622)	\$27,213	\$19,502	\$23,781	\$28,797	1%	21%
Operational Supplies (611)	\$27,968	\$26,079	\$29,507	\$25,922	-2%	-12%
Gasoline and Lubricants (613)	\$20,652	\$28,877	\$26,132	\$25,422	5%	-3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$22,916	\$23,942	\$13,094	\$18,328	-5%	40%
Utility Services Water and Sewage (411)	\$12,950	\$12,319	\$11,441	\$12,305	-1%	8%
Board Members Compensation (115)	\$10,998	\$11,408	\$11,420	\$11,234	1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,113	\$9,591	\$10,290	\$10,710	-3%	4%
Telephone (531)	\$8,599	\$9,847	\$10,169	\$10,135	4%	0%
Other General Supplies (615, 660 to 689)	\$8,757	\$20,200	\$49,742	\$9,831	3%	-80%
Dues and Fees (810)	\$7,236	\$6,003	\$5,115	\$9,286	6%	82%
Social Security-Certified Employee Retirement (212)	\$8,808	\$6,785	\$7,400	\$7,637	-4%	3%
Wireless Equipment (743)	\$0	\$0	\$22,025	\$5,015	N/A	-77%
Other Communication Services (533 to 539)	\$3,314	\$6,689	\$5,220	\$4,363	7%	-16%
Purchased Professional and Technical Staff Services (314)	\$1,680	\$2,379	\$2,490	\$3,846	23%	54%
Travel (580)	\$1,625	\$2,181	\$3,331	\$3,548	22%	7%
Workers Compensation Insurance (225)	\$2,922	\$2,985	\$2,869	\$3,225	2%	12%
Group Life Insurance (221)	\$4,259	\$3,996	\$2,163	\$2,891	-9%	34%
Postage and Postage Machine Rental (532)	\$1,965	\$1,634	\$1,262	\$2,085	1%	65%
Unemployment compensation (230)	\$6,728	\$0	\$3,270	\$1,744	-29%	-47%
Computer Hardware (741)	\$2,777	\$0	\$1,379	\$1,451	-15%	5%

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Official Bond Premiums (525)	\$1,736	\$287	\$938	\$1,330	-6%	42%
Group Accident Insurance (223)	\$1,382	\$1,433	\$816	\$1,148	-5%	41%
Severance/Early Retirement Pay (213)	\$4,024	\$2,635	\$1,568	\$945	-30%	-40%
Advertising (540)	\$1,271	\$1,649	\$999	\$831	-10%	-17%
Tires and Repairs (612)	\$5,917	\$952	\$160	\$824	-39%	415%
Periodicals (650)	\$652	\$352	\$352	\$457	-9%	30%
Equipment (730)	\$226	\$1,356	\$1,429	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$850	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$388	\$0	\$0	\$0	-100%	N/A
Utility Services Removal of Refuse and Garbage (412)	\$95	\$0	\$161	\$0	-100%	-100%
Vehicles (731)	\$13,400	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$140	\$0	N/A	-100%
Other Purchased Services (593)	\$0	\$0	\$5,256	\$0	N/A	-100%
Connectivity (744)	\$1,020	\$1,020	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$108	\$275	\$307	\$0	-100%	-100%
Overhead and Operational Total	\$1,661,934	\$1,665,478	\$2,478,235	\$2,547,343	11%	3%
Nonoperational						
Redemption of Principal (831)	\$510,032	\$528,831	\$587,821	\$452,970	-3%	-23%
Interest on Bonds or Notes (832)	\$146,708	\$123,432	\$106,281	\$81,226	-14%	-24%
Equipment (730)	\$39,556	\$84,412	\$142,151	\$80,504	19%	-43%
Certified Salaries (110)	\$64,422	\$74,481	\$63,023	\$77,830	5%	23%
Other Purchased Professional and Technical Services (319)	\$90,520	\$72,230	\$77,899	\$66,216	-8%	-15%
Buildings (720)	\$65,161	\$111,348	\$62,147	\$47,044	-8%	-24%
Noncertified Salaries (120)	\$36,726	\$51,136	\$47,003	\$45,335	5%	-4%
Textbooks (630)	\$0	\$0	\$0	\$14,790	N/A	N/A
Utility Services Removal of Refuse and Garbage (412)	\$9,556	\$11,289	\$11,878	\$13,004	8%	9%
Purchased Property Services; Rentals (440)	\$13,040	\$13,070	\$13,508	\$13,000	0%	-4%
Improvements Other Than Buildings (715)	\$905	\$8,674	\$38,483	\$8,475	75%	-78%
Social Security-Certified Employee Retirement (212)	\$4,928	\$5,315	\$4,821	\$5,954	5%	23%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,075	\$3,686	\$3,530	\$5,367	7%	52%
Social Security-Noncertified Employee Retirement (211)	\$2,810	\$3,912	\$3,596	\$3,468	5%	-4%
Operational Supplies (611)	\$6,260	\$4,995	\$3,102	\$3,186	-16%	3%
Bank Service Charges (871)	\$0	\$0	\$1,150	\$1,150	N/A	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$769	\$1,401	\$1,303	\$1,046	8%	-20%
Public Employees Retirement Fund (214)	\$415	\$17	\$0	\$193	-17%	N/A

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Land and Easements (710)	\$1,247	\$583	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$0	\$0	\$1,440	\$0	N/A	-100%
Nonoperational Total	\$997,131	\$1,098,813	\$1,169,136	\$920,758	-2%	-21%
Grand Total	\$7,802,612	\$7,942,763	\$8,690,147	\$8,642,604	3%	-1%